

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN, NORTHERN DIVISION**

In re:

CHEBOYGAN LUMBER COMPANY

Debtor.

Chapter 11
Case No. 14-20232
Hon. Daniel S. Opperman

**DEBTOR'S OBJECTION TO CLAIM 30-2 –
STATE OF MICHIGAN, UNEMPLOYMENT INSURANCE AGENCY**

NOW COMES the Debtor in the above-captioned matter by and through its counsel, LAMBERT LESER and for its Objection to Claim 30-2 – State of Michigan, Unemployment Insurance Agency states as follows:

1. The Debtor filed a voluntary petition for relief on February 6, 2014.
2. The Debtor received confirmation of its Combined Plan and Disclosure Statement on September 4, 2015 [Docket No. 154].
3. After a review of the claims filed in this proceeding the Debtor has determined that Claim 30-2 as filed by the State of Michigan, Unemployment Insurance Agency (“UIA”) should be adjusted.
4. Claim 30-2 is based on amounts calculated by the UIA as owing for the first and second quarters of 2014 as administrative expenses. However, as the petition in this matter was filed in the middle of the first quarter of 2014, not all of the tax shown owing by the UIA for that quarter qualifies as an administrative expense. The Debtor is asking that the proof of claim be revised by the UIA and/or adjusted by the Court to reflect the accurate division of these obligations.

WHEREFORE, the Debtor respectfully requests that this Honorable Court enter an order, in substantially the form provided as Exhibit 1, adjusting the claims contained in this Objection.

LAMBERT LESER

/s/ Adam D. Bruski

Date: December 2, 2015

By: _____
ADAM D. BRUSKI (P70030)
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Bay City, Michigan 48708
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**UNITED STATES BANKRUPTCY COURT
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In re:

CHEBOYGAN LUMBER COMPANY

Debtor.

Chapter 11
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**ORDER GRANTING DEBTOR'S OBJECTION
TO CLAIM 30-2 – STATE OF MICHIGAN, UNEMPLOYMENT INSURANCE AGENCY**

Upon the Debtor's Objection to Claim 30-2 – State of Michigan, Unemployment Insurance Agency (the "Objection"), seeking entry of an order (the "Order") disallowing and or/adjusting certain claims (the "Disputed Claims"); and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Objection in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Objection is in the best interests of the Debtor's estate, its creditors, and other parties in interest; and the Debtor having provided appropriate notice of the Objection and the opportunity for a hearing on this objection under the circumstances and no other or further notice need be provided; and the Court having considered any responses to the Objection; and the Court having determined that the legal and factual bases for disallowance and/or adjustment of the Disputed Claims, as applicable, establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is GRANTED.

2. The Claims listed in the Objection are hereby adjusted and/or disallowed as set forth therein.
3. This Order is without prejudice to the Debtor's rights to (a) object to the Claims on grounds other than as stated in the Objection if any such proof of claim is reconsidered; and (b) object, on all available grounds, to any other proof of claim filed in these cases.
4. The Court retains jurisdiction with respect to all matters arising from or related to the enforcement or interpretation of this Order.

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN, NORTHERN DIVISION

In re:

Chapter 11 Proceeding

CHEBOYGAN LUMBER COMPANY

Case No.: 14-20232

Debtor

Hon. Daniel S. Opperman

**NOTICE OF OBJECTION TO CLAIM 30-2 - STATE OF MICHIGAN,
UNEMPLOYMENT INSURANCE AGENCY**

The Debtor has filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or denied. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before January 14, 2016, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position,
at:

U.S. Bankruptcy Court
111 First Street
Bay City, Michigan 48708

If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the date stated above. All attorneys are required to file pleadings electronically.

You must also mail a copy to:

Adam D. Bruski
Lambert Leser, Attorneys at Law
Attorneys for the Debtor
916 Washington Ave., Suite 309
Bay City, MI 48708

2. Attend the hearing on the objection, scheduled to be held on January 21, 2016 at 1:30 p.m. at the United States Bankruptcy Court, 111 First Street, Bay City, Michigan 48708, unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor other evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference.)

If you or your attorney do not take these steps, the Court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.

Dated: December 2, 2015

LAMBERT LESER
/s/ Adam D. Bruski

By: _____

ADAM D. BRUSKI (P70030)
Attorneys for Debtor
916 Washington Avenue, Suite 309
Bay City, Michigan 48708
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UNITED STATES BANKRUPTCY COURT
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In re:

CHEBOYGAN LUMBER COMPANY,

Debtor.

Chapter 11

Case No. 14-20232

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CERTIFICATE OF SERVICE

I hereby certify that I am employed with the law offices of Lambert Leser and that on December 2, 2015, I electronically filed the foregoing NOTICE and DEBTOR'S OBJECTION TO CLAIM 30-2 - STATE OF MICHIGAN, UNEMPLOYMENT INSURANCE AGENCY with the Clerk of the Court using the ECF system and the Clerk of the Court sent same to all participants to this matter via the Court's ecf email and I hereby certify that I have mailed by U.S. Postal Service the NOTICE and DEBTOR'S OBJECTION TO CLAIM 30-2 - STATE OF MICHIGAN, UNEMPLOYMENT INSURANCE AGENCY to the following non-ECF participants on December 2, 2015:

State of Michigan, UIA Tax Office
POC Unit - Suite 11-500
3024 W. Grand Blvd.
Detroit, Michigan 48202

LAMBERT LESER

Date: 12/2/2015

BY: /s/ Sondra J. Cardinal
SONDRA J. CARDINAL
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